

**132.023 Limits for certain districts -- Procedure for exceeding limits.**

- (1) No taxing district, other than the state, counties, school districts, cities, consolidated local governments, and urban-county governments, shall levy a tax rate which exceeds the compensating tax rate defined in KRS 132.010, until the taxing district has complied with the provisions of subsection (2) of this section.
- (2)
  - (a) A taxing district, other than the state, counties, school districts, cities, consolidated local governments, and urban-county governments, proposing to levy a tax rate which exceeds the compensating tax rate defined in KRS 132.010, shall hold a public hearing to hear comments from the public regarding the proposed tax rate. The hearing shall be held in the principal office of the taxing district, or, in the event the taxing district has no office, or the office is not suitable for a hearing, the hearing shall be held in a suitable facility as near as possible to the geographic center of the district.
  - (b) The taxing district shall advertise the hearing by causing to be published at least twice in two (2) consecutive weeks, in the newspaper of largest circulation in the county, a display type advertisement of not less than twelve (12) column inches, the following:
    1. The tax rate levied in the preceding year, and the revenue produced by that rate;
    2. The tax rate proposed for the current year and the revenue expected to be produced by that rate;
    3. The compensating tax rate and the revenue expected from it;
    4. The revenue expected from new property and personal property;
    5. The general areas to which revenue in excess of the revenue produced in the preceding year is to be allocated;
    6. A time and place for the public hearing which shall be held not less than seven (7) days, nor more than ten (10) days, after the day that the second advertisement is published;
    7. The purpose of the hearing; and
    8. A statement to the effect that the General Assembly has required publication of the advertisement and the information contained therein.
  - (c) In lieu of the two (2) published notices, a single notice containing the required information may be sent by first-class mail to each person owning real property in the taxing district, addressed to the property owner at his residence or principal place of business as shown on the current year property tax roll.
  - (d) The hearing shall be open to the public. All persons desiring to be heard shall be given an opportunity to present oral testimony. The taxing district may set reasonable time limits for testimony.
- (3)
  - (a) That portion of a tax rate levied by an action of a tax district, other than the state, counties, school districts, cities, consolidated local governments, and urban-county governments which will produce revenue from real property, exclusive of revenue from new property, more than four percent (4%) over the

amount of revenue produced by the compensating tax rate defined in KRS 132.010 shall be subject to a recall vote or reconsideration by the taxing district, as provided for in KRS 132.017, and shall be advertised as provided for in paragraph (b) of this subsection.

- (b) The taxing district, other than the state, counties, school districts, cities, consolidated local governments, and urban-county governments shall, within seven (7) days following adoption of an ordinance, order, resolution, or motion to levy a tax rate which will produce revenue from real property, exclusive of revenue from new property as defined in KRS 132.010, more than four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010, cause to be published, in the newspaper of largest circulation in the county, a display type advertisement of not less than twelve (12) column inches the following:
1. The fact that the taxing district has adopted a rate;
  2. The fact that the part of the rate which will produce revenue from real property, exclusive of new property as defined in KRS 132.010, in excess of four percent (4%) over the amount of revenue produced by the compensating tax rate defined in KRS 132.010 is subject to recall; and
  3. The name, address, and telephone number of the county clerk of the county in which the taxing district is located, with a notation to the effect that that official can provide the necessary information about the petition required to initiate recall of the tax rate.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 346, sec. 164, effective July 15, 2002. -- Amended 1990 Ky. Acts ch. 343, sec. 5, effective July 13, 1990; and ch. 476, Pt. V, sec. 311, effective July 13, 1990. -- Amended 1980 Ky. Acts ch. 319, sec. 8, effective July 15, 1980. -- Amended 1979 (1st Extra. Sess.) Ky. Acts ch. 25, sec. 4, effective February 13, 1979. -- Amended 1972 Ky. Acts ch. 285, sec. 2. -- Amended 1966 Ky. Acts ch. 62, sec. 1. -- Created 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 13.

**Legislative Research Commission Note** (7/13/90). The Act amending this section prevails over the repeal and reenactment in House Bill 940, Acts Ch. 476, pursuant to Section 653(1) of Acts Ch. 476.